

Preparing for Success: Navigating ESSA Consolidated Monitoring with Confidence

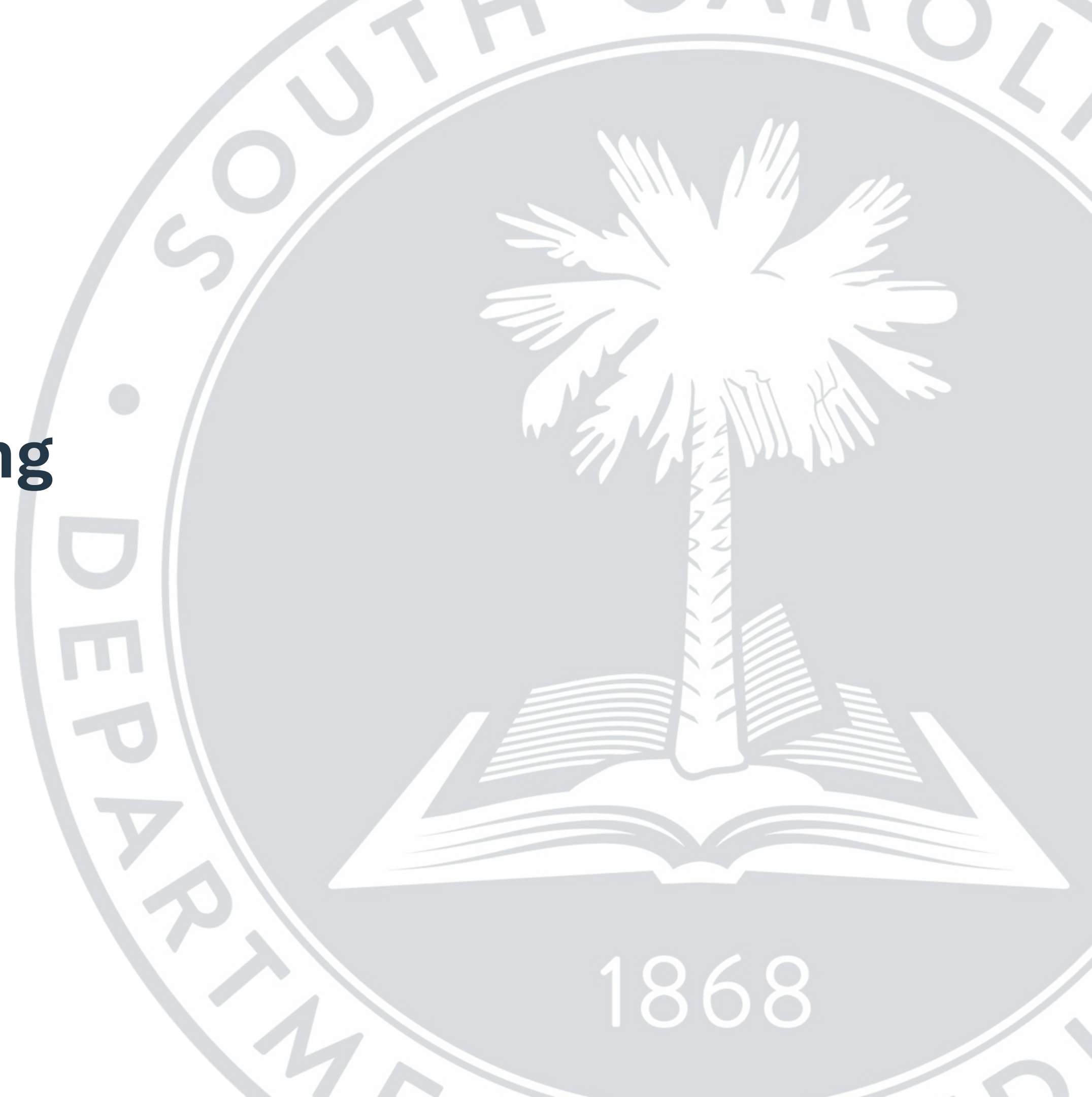
ESSA Academy

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**SOUTH CAROLINA
DEPARTMENT OF EDUCATION**



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What is Monitoring?



Districts Being Monitored

2025 - 2026			
Abbeville	Allendale	Barnwell	Berkeley
Chesterfield	Colleton	Darlington	Dorchester 4
Edgefield	Erskine	Fairfield	Lexington 4
Lex/Rich 5	Limestone	Saluda	Spartanburg 2
Spartanburg 5			



Districts Being Monitored (continued)

2026 - 2027			
Aiken	Calhoun	Cherokee	DJJ
Dorchester 2, 80	Greenville	Greenwood 50, 80	Greenwood 52
Jasper	Laurens 55	Laurens 56	Lexington 2
Marion	Marlboro	Oconee	Palmetto Unified
Richland 1	SCPCSD	Williamsburg	York 1



Monitoring Process Overview

What is it?

- SCDE monitors requirements / compliance of ESEA
- SCDE provides technical assistance
- SCDE works with LEAs to support programs and meet requirements

When is it?

- SCDE is currently utilizing a four-year cycle (with exceptions for consolidating or high-risk districts)
- LEAs being monitored have been contacted by the SCDE

How is it done?

- SCDE reviews evidence previously collected and LEA-submitted materials
- Desk, Hybrid, On-Site, or Re-visit as determined by SCDE



Federal Programs Monitoring

- Federal programs monitoring has implemented a consolidated approach in which Titles I, II, III, IV, V, and N&D are reviewed simultaneously.
- All district level federal programs directors will receive an email with the upcoming monitoring schedule in August.
- Districts selected for review will also receive a detailed email that includes the protocol.



Overarching Requirements

- Student identification and coordination of services
- Program needs assessment, services, and evaluation
- Family and community engagement
- School improvement
- Teacher and paraprofessional qualifications, and professional development
- Fiscal accountability
- Report card reporting
- Equitable services to private schools



Monitoring Steps and Timeline



Federal Programs Monitoring Documentation

- Emails
- Memos
- Dated meeting agendas
- Dated sign-in sheets
- Checklists with comments
- Record of physical inventory of equipment and real property
- Fiscal documentation
- Websites
- Other forms of documentation



Site Visit

- OFSA arrives around 9:00 a.m.
- Visit a selected number of Title I schools as well as an N&D facility (if applicable)
- Review requested documentation and interview staff
- Debrief meeting
- OFSA departs mid-afternoon



Common Challenges

- Not providing an adequate level of documentation
- Use the most current forms
 - For example, Home Language Survey & Enrollment Survey, Best Interest Determination (BID) Form, etc.
- Expenditures & procurements
 - For example, when the school procured a math program, what they expect from it, how they will evaluate the results, and ensure that this is aligned with their DSSR plan.
- Up-to-date policies and procedures (must be reviewed at least every two years)



Family and Community Engagement

- Invite the families and communities to all the school/district events.
- Vary times and days of the week for the events so everyone has an opportunity to attend.
- Send invitations in languages that are represented in the district.



Private School Equitable Services

- Documenting the invitations to participate in Private School Equitable Services
- The private schools have a needs assessment
- Reviewing the services provided to determine their effectiveness in meeting the needs of the students
- The LEA must pay for the expenditure



Multilingual (ML) Programs

- Invitations that are not in the represented languages of the district.
- Demonstrating authentic family engagement that involves ML students.



Internal Controls

- Demonstrating the LEA has internal controls in place to prevent waste and fraud
- Updated Internal Controls



Time and Effort

- Charges to Federal awards may include reasonable amounts for activities contributing and **directly related** to work under an agreement.
- Be necessary, reasonable, and allocable for the performance of the Federal award 200.403(a).
- Documentation is critical.
 - Must be supported by internal controls to ensure that the charges are accurate, allowable, and allocable
 - Be part of the official records
 - Include all activities (federal and non-federal) based on reasonable amounts
 - Reflect the total activity of employees
 - Comply with established accounting practices and policies



What is Maintenance of Effort?

- Maintenance of Effort (MOE) is a federal requirement that requires grant recipients and/or sub-recipients to maintain a certain level of state/local fiscal effort to be eligible for full participation in federal grant funding.



In Other Words

- MOE is a test of equity.
- MOE requires LEAs to demonstrate that the level of state and local funding remains relatively **constant** from year to year.
- An LEA may receive Title I funds only if the LEA has maintained its fiscal effort.



Purpose

- Title I is *in addition (supplemental)* to the minimum education that all students receive.
- To ensure the sub-recipient of federal funds does not spend those funds in place of state and local dollars (supplanting)
- To ensure the sub-recipient spends their state and local funds for the same activities that would be provided if federal dollars were not available



“Meeting” MOE

- MOE is based on the two previous years
- Districts meet MOE for 2021-2022 if:
 - 2020 state/local effort is at least 90% of 2019

- For example:

MOE for 2019: \$ 7,305.50

MOE for 2020: \$7,246.03 (-\$59.47)

90% of \$7,305.50 = \$6,574.95

\$7,246.03 > \$6,574.95 so MOE has been met



Step 1:	
Preceding Year Audit Report Total Expenditures:	
(Refer to the audited Location Reconciliation Schedule)	\$ 15,200,000
Step 2:	
Items Subtracted From Total Expenditures in Step 1:	
(List page number for each data source from Audit Report.)	
Federal Expenditures (SEFA) Page	\$595,000
Capital Outlay (Attach Report)	\$170,000.00
Debt Service Page	\$73,500.00
Community Services Page	\$ 1,600.00
Pupil Activity Fund Page	\$ 45,000.00
Intergovernmental Page	\$ 9,800.00
Total Amount Excluded:	\$ (894,900.00)
Total Expenditures for MOE Calculation:	\$ 14,305,100.00
Step 3:	
135 ADM:	2,105
The per pupil MOE calculated for the preceding year from Audit Year 2020 :	\$ 6,795.77
Step 4:	
The per pupil MOE calculated for the second preceding year from Audit Year 2019 : (Attach Worksheet)	\$ 6,576.98
Met MOE Requirements? *	Met MOE
*Compare the per pupil MOE in Step 3 to the per pupil MOE of Step 4. The per pupil amount in Step 3 must be not less than ninety percent of the per pupil amount in step 4 to meet the MOE requirement.	

MOE in GEMS

- GEMS Home
- Administer
- Search
- Reports
- Inbox
- Funding
- Grant Summary
- LEA Document Library
- Address Book
- SCDE Resources
- Help for Current Page
- Request Help
- GEMS Sign Out

Stanley, Jewell

Production

Session Timeout

00:59:53

Maintenance of Effort

2001 - Fairfield County School District (2001) Public District - FY 2019 - Title I Part A - Rev 0 - Title I Part A

Go To

Step 1:	Audit Source Page #	Amount
Preceding Year Audit Report Total Expenditures: (Refer to the audited Location Reconciliation Schedule)	* 67	* \$ 50,111,437.00
Step 2: Items Subtracted From Total Expenditures in Step 1:	Audit Source Page #	Amount
Federal Expenditures (SEFA) (Upload page to Related Documents)	* 72	* \$ 5,457,651.00
Capital Outlay (Upload report to Related Documents page)	NA	* \$ 3,222,812.00
Debt Service (Upload page to Related Documents)	* 63	* \$ 1,237,711.00
Community Services (Upload page to Related Documents)	* 13	* \$ 114,661.00
Pupil Activity Fund (Upload page to Related Documents)	* 65	* \$ 473,263.00
Intergovernmental (Upload page to Related Documents)	* 13	* \$ 626,397.00
Total Amount Excluded:		\$ 11,132,495.00
Total Expenditures for MOE Calculation:		\$ 38,978,942.00
Step 3:	Audit Year	Amount
135 ADM:(Upload to Related Documents)		* \$ 2,511.00
The per pupil MOE calculated for the preceding year from Audit Year	* 2016-2	\$ 15,523.27
Step 4:	Audit Year	Amount
The per pupil MOE calculated for the second preceding year from Audit Year	* 2015-2	\$ 14,645.94
Met MOE Requirements? +		Met MOE

+ Compare the per pupil MOE in step 3 to the per pupil MOE of step 4. The per pupil amount in step 3 must be not less than ninety percent of the per pupil amount in step 4 to meet the MOE requirement.

ESSA Reminders

An LEA may fail to meet the Maintenance of Effort (MOE) test once every five years without penalty.

- A. If an LEA fails to meet MOE in the current year **AND** has failed to meet it in the previous five years, a penalty will be assessed.
- B. The penalties have not changed.



Waiver Requests

The State has no authority to waive the MOE requirement. The U.S. Dept. of Education may waive the requirement for the following:

- Exceptional or uncontrollable circumstances, such as natural disaster
- A precipitous and unforeseen decline in the financial resources of the State
- Waivers may now include “a change in the organizational structure of the LEA.” 20 USC 7901 (c)



Penalties

- The penalties for not meeting Maintenance of Effort remain the same.
- An LEA will receive a reduction in **all** federal program funding if it fails to meet the requirement and a waiver is not granted.



Tips and Friendly Advice

- Do not reinvent the wheel.
- Use and fully complete the form from the SCDE website...it works!
- Do not use “custom” forms.
- Keep everything **consistent** from year to year.
- Beware of large anomalous capital outlays.
- Work closely with your Finance Director.
- **Review in July and January to allow for adjustments.**
- Ask Questions.





Comparability



Comparability Basics

- What is comparability?
 - A test of **Fairness** in staffing
- Why do we calculate comparability?
 - **Required** every year that the LEA receives Title I funding
 - ESSA, Section 1120A (c)

Exemptions given to LEAs with :

- One school per grade span
- One large school and one small school

Important Dates:

- Complete review by November 15
- LEA must be comparable by January 15



Comparability Timeline



Comparability Timeline (Cont'd)



Federal Criteria

There are eight comparability tests. The SEA determines the test it will use.

South Carolina uses **the student-to-teacher ratio**.

Required data include:

- District-wide salary schedule
- District policy to ensure the equivalence of staff
- District policy to ensure equivalence in materials and supplies



Eligible Employees for Counting Purposes

- **Instructional staff members to be included**
- When an LEA measures compliance by comparing student/staff ratios, the LEA should **consistently** include the same categories of staff members in the ratios for both Title IA and non-Title IA schools.
 - (Instructional staff may include teachers and other personnel assigned to schools who provide direct instructional services, including music, art, and physical education teachers; guidance counselors; speech therapists; and media specialists, as well as other personnel who provide services that support instruction, such as school social workers and psychologists.)



Eligible Employees for Counting Purposes

Calculating Comparability

- LEAs should only include staff paid with State and local funds.
 - **Exclude** staff paid with private or federal funds.
 - **Exclude** principals, assistant principals, custodians, cafeteria personnel, school nurses, security personnel, pre-kindergarten teachers, pre-kindergarten paraprofessionals, secretaries, and non-instructional paraprofessionals.

Authorized Activities

- Include activities that are authorized by Title VII of ESEA, the Impact Aid Program. Impact Aid is considered general aid to recipient LEAs; these funds may be used for an educational activity consistent with local and State requirements.
- Impact Aid funds are effectively deemed State and local funds for which no accountability to the federal government is required, and staff who are paid with Impact Aid funds are included in comparability determination.



Comparability Procedure

- Must count students and teachers **ON the SAME DAY!**
- Compare Title I schools by grade spans served.
- Compare non-Title I to Title I schools, *or* if all Title I schools, compare schools with the highest poverty rates to those with the lowest poverty rates.
- Count students using the district's Membership Count.
- Count **allowed** staff using the best possible system (ex., personnel or finance).
- **Do not** count 3- or 4-year-olds.
- **Source data** must be **verifiable** by an auditor.
- Social security numbers and salaries are **not** needed.
- A K-8 school can be counted as one K-5 and one 6-8 school.



Comparability Calculation Example

School	Grade Span	Student Enrollment	FTE Instructional Staff	Student/ Instructional Staff Ratio	Comparable?
Title I Elementary Schools					
Beaufort Elementary	KG - 5	528	70.2	7.5	Yes
Broad River Elementary	KG - 5	510	49.4	10.3	Yes
Davis Elementary	KG - 5	417	38.7	10.8	Yes
Shanklin Elementary	KG - 5	726	59	12.3	Yes
Port Royal Elementary	KG - 5	189	16	11.8	Yes
St. Helena Elementary	KG - 5	808	56	14.4	No
Shell Point Elementary	KG - 5	673	60	11.2	Yes
Non-Title I Elementary Schools					
Hilton Head	KG - 5	1,764	114.5	15.4	
Lady's Island	KG - 5	757	70.0	10.8	
MC Riley	KG - 5	1,005	88.0	11.4	
Mossy Oaks	KG - 5	484	42.0	11.5	
Total		4,010	314.5	12.8	
110% of Student/FTE ratio for non-Title I schools *					14.08

Not Comparable?

- If the student: teacher ratio does not work, try to:
 - Adjust funding source
 - Use another method (contact SCDE first)
 - Move personnel



Exemptions or Exceptions

- Contact us to review any and all exemptions or exceptions.
- These **may** include:
 - One-off or unique schools (i.e. Montessori)
 - A K-2, 3-5, or similar school may be excluded if only one in the district
 - Wild swings in enrollment
- Exemptions and/or exceptions will be reviewed annually. Plan ahead in the event that this is not approved in subsequent years.



Common Issues

- Students:teachers reports run on different days.
- Counting the wrong people.
- Source documentation not provided.



Updated Policies and Procedures

- Recommended best practice.
- Recommended by The Bruman Group, PLLC law firm and the U.S. Department of Education.
- Ensure that all policies and procedures are up to date within the last two to three years.
- Must reflect the ESSA and updates.



Inventory Defined:

What is inventory?

- Durable items
- Cost \$2,500 and over (State's threshold)
- Exception: “Highly walkable items” such as iPads, laptops, and other electronics



Equipment Defined:

EDGAR § 200.1

- Tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the recipient or subrecipient for financial statement purposes, or \$2,500 (SCDE threshold).



Supplies Defined:

EDGAR § 200.1

- All tangible personal property other than those described in the *equipment* definition. A computing device is a supply if the acquisition cost is below the lesser of the capitalization level established by the recipient or subrecipient for financial statement purposes or \$2,500 (SCDE Threshold) regardless of the length of its useful life.



Why Go Through This?

EDGAR § 200.313

(b)(1) General. A state must use, manage, and dispose of equipment acquired under a Federal award by the state in accordance with state laws and procedures. Other non-Federal entities must follow paragraphs (c) through (e) of this section.

(c) *Use.* (1) Equipment must be used by the non-Federal entity in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the Federal award, and the non-Federal entity must not encumber the property without prior approval of the Federal awarding agency.



Why Go Through This? Cont'd.

200.313(d)(1) Property **records must be maintained** that include:

- a description of the property,
- a serial number or another identification number,
- the source of funding for the property (including the FAIN),
- the title holder,
- the acquisition date,
- the cost of the property,
- percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location,
- use,
- condition of the property, and
- any ultimate disposition data including the date of disposal and sale price of the property.



Required Elements

Internal Controls (remember to update)

- Fully developed to address:
 - "Highly Walkable Items"
 - Allowability
 - Procurement
 - Safeguarding
- Implemented with fidelity



Physical Inventory

- Must be completed at least annually
- Physically go to each item in the inventory
- Lost items must have efforts to locate them documented
- Lost/stolen items must have a police report
- Damaged, transferred, and disposed of items must be documented



Links

[Comparability](#)

[Title I Equipment and Inventory Control and Tracking Procedures](#)

[Equipment Inventory Control Form](#)

[Maintenance of Effort Calculation Form](#)



QUESTIONS

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